



ESSEX FIRE AUTHORITY

Internal Audit Progress Report

**Audit, Governance & Review Committee
presented to**

18 January 2017

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

1 INTRODUCTION

The internal audit plan for 2016/17 was approved by the Audit, Governance and Review Committee in July 2016. Below provides a summary update on progress against that plan and summarises the results of our work to date.

2 PROGRESS AGAINST AUDIT PLAN

We have issued three final reports since the previous Audit, Governance and Review Committee.

Assignment (Bold reports presented to this meeting)	Status (Date Planned)	Opinion issued	Actions agreed		
			H	M	L
Communication and Engagement (1.16/17)	Final Report	Reasonable Assurnace	0	3	3
HR - Training and Development (2.16/17)	Final Report	No Assurance	4	3	3
Insurance Pool – Joint Review (Bedfordshire, Cambridgeshire & Essex)	Final Report	Reasonable Assurnace	0	1	0
Partnerships	(Planned 09 January 2017)				
Key Financial Controls	(Planned 23 January 2017)				
Governance	(Planned 20 February 2017)				
Procurement	(Planned 3 March 2017)				
Risk Management	(Planned 6 March 2017)				
Business Continuity including compliance with the Civil Contingencies Act	(Planned 23 March 2017)				
Follow up	(Planned 6 April 2017)				

We have agreed the dates with management and are in the process of agreeing the individual Terms of Reference for each audit. The progress of the audit plan will be reported to the Audit, Governance and Review Committee throughout the year.

2 OTHER MATTERS

2.1 Annual Opinion 2016/17

The Audit, Governance and Review Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified annual opinion.

We have issued three final reports to date, two of which resulted in a positive opinion and one negative opinion. This report is isolation will not result in a qualified opinion, however, will feed into the Head of Internal Audit Opinion.

2.2 Changes to the audit plan

There have been no changes to the audit plan since approval at the last meeting.

2.3 Contract Meeting

We held a joint contract meeting with Bedfordshire, Cambridgeshire and Essex Fire in November 2016 to update on progress of the internal audit contract and have the opportunity to raise any issues. No issues were raised.

2.4 Information and briefings

We have issued one further client briefings since the last Audit, Governance and Review Committee which was published on 18 November 2016, this included briefings on the following topics:

- Emergency Services Network,
- Little book of cyber scams,
- Fire procurement,
- Updates from Parliament,
- RSM's fire risk register analysis.

FOR FURTHER INFORMATION CONTACT

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